

Voucher at bottom of page.

DO NOT SEND A PAPER COPY OF YOUR TAX RETURN WITH THE PAYMENT VOUCHER.
If amount of payment is zero, do not mail this form.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2008 FTB 3582" on the check or money order. Detach the voucher below. Enclose, but do **not** staple, payment with the voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Calendar Year – File and Pay by April 15, 2009.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at **ftb.ca.gov** and search for **Payment Options**.
Do not mail this form if you use Web Pay.

✂ — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — ✂

TAXABLE YEAR

2008

**Payment Voucher for
Individual e-filed Returns**

CALIFORNIA FORM

3582 (e-file)

Instructions for Form FTB 3582

Payment Voucher for Individual e-filed Returns

General Information

Use form FTB 3582, Payment Voucher for Individual e-filed Returns, only if both of the following apply:

- You filed your tax return electronically
- You have a balance due

If you **do not** have a balance due, **do not** complete or mail this form.

If you owe tax, you can pay the balance due with a check or money order using this form. Or, you can schedule your payment for automatic withdrawal from your bank account with Web Pay, the Franchise Tax Board's (FTB's) free online payment feature, or pay by credit card. See the payment instructions in the tax booklet, or go to our website at ftb.ca.gov and search for **Payment Options**. If paying online, do not use this form.

If you need additional copies of form FTB 3582, you can download, view, and print California tax forms and publications from our website at ftb.ca.gov.

Private Mail Box – Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address – Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. **Do not** abbreviate the country's name.

Registered Domestic Partners – For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Round Cents to Dollars – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the FTB will disregard the cents. This helps process your return quickly and accurately.

Instructions

Is your form FTB 3582 preprinted with your information?

Yes. Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before you write your check or money order:
 - Name(s)
 - Address
 - Social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs)
 - Amount of payment

If you need to make a change, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then go to number 3.

2. Complete the voucher at the bottom of this page if a balance is due. If no balance is due, do not use this form. Print your name(s), address, social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs), and amount of payment in the designated space. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

The information on form FTB 3582 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of your 2008 Form 540, Form 540 2EZ, or the Long or Short Form 540NR.

3. Make your check or money order payable to "Franchise Tax Board." **Do not send cash**. Write your SSN or ITIN and "2008 FTB 3582" on the check or money order. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
4. Detach the payment voucher from the bottom of this page, only if an amount is due. Enclose, but **do not** staple, your payment with the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

Do not send the paper copy of your tax return to the FTB. Keep it for your records.

When to Make Your Payment

If you have a balance due on your 2008 return, send form FTB 3582 to the FTB with your payment for the full amount by April 15, 2009.

If you cannot pay the full amount you owe by April 15, 2009, pay as much as you can when you mail in form FTB 3582 to minimize additional charges. To request monthly payments file form FTB 3567, Installment Agreement Request. To get this form, go to our website at ftb.ca.gov and search for **installment agreement** or call 800.338.0505 and select "Personal Income Tax," then select "Forms and Publications." Enter code 949 when instructed.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2009, you will incur a late payment penalty plus interest. If you pay at least 90% of the tax shown on your tax return by the original due date of the return, we will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory. If, after April 15, 2009, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax online with Web Pay or with another form FTB 3582. If you do not file your tax return by October 15, 2009, you will incur a late filing penalty plus interest from the original due date of the return.